

Office of the District of Columbia Auditor

www.dcauditor.org

Description	FY 2003 Actual	FY 2004 Approved	FY 2005 Proposed	% Change from FY 2004
Operating Budget	\$1,428,830	\$1,540,890	\$1,650,540	7.1
FTEs	16.0	17.0	17.0	-

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its oversight responsibilities; annually audit the accounts, operations and programs of the District of Columbia Government; and to certify revenue estimates in support of municipal bond issuances.

ODCA is also required by the Advisory Neighborhood Commissions Act of 1975, as amended, to provide financial oversight and conduct audits of the financial activities of the District's 37 Advisory Neighborhood Commissions (ANCs) and to manage and administer the ANC Security Fund. The Office of the District of Columbia Auditor is also required by various laws to conduct 14 additional audits.

In FY 2005, the ODCA will continue its efforts to help government work more efficiently, effectively, and economically. The agency plans to fulfill its mission by achieving the following strategic result goals, objectives, and initiatives:

- Formalize the internship program with the University of the District of Columbia School of Business.
- Continue implementing ODCA's Recommendation Compliance Monitoring System.
- Continue implementation of the Performance Accountability Plan Monitoring and Evaluation Program under which audits are conducted of agencies' performance measures reported to the Government Managers Accountability Act.
- Complete approximately 24 performance, financial, compliance and statutory audits.
- Identify potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, and fiduciary mismanagement. ODCA also identifies increased revenues for the District that can be realized by improving the operation and management of District government agencies and through potential alternative or enhanced revenue generating opportunities.

Funding by Source

Tables AC0-1 and 2 show the sources of funding and FTEs by fund type for the Office of the District of Columbia Auditor.

Table AC0-1

FY 2005 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from 04	Percent Change
Local Fund	1,283	1,429	1,541	1,651	110	7.1
Total for General Fund	1,283	1,429	1,541	1,651	110	7.1
Gross Funds	1,283	1,429	1,541	1,651	110	7.1

Table AC0-2

FY 2005 Full-Time Equivalent Employment Levels

	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from 04	Percent Change
General Fund						
Local Fund	13	16	17	17	0	0.0
Total for General Fund	13	16	17	17	0	0.0
Total Proposed FTEs	13	16	17	17	0	0.0

Expenditure by Comptroller Source Group

Table AC0-3 show the FY 2005 proposed budget for the agency at the Comptroller Source Group level (Object Class level).

Table AC0-3

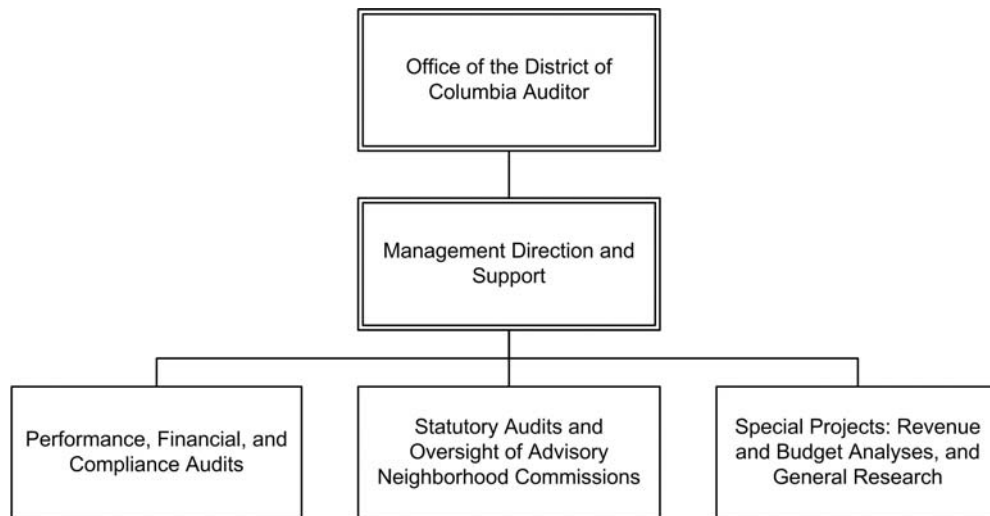
FY 2005 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from 04	Percent Change
11 Regular Pay - Cont Full Time	823	986	1,070	1,172	101	9.5
12 Regular Pay - Other	37	2	0	0	0	0.0
13 Additional Gross Pay	23	20	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	128	149	172	175	3	1.7
Subtotal Personal Services (PS)	1,011	1,157	1,243	1,347	104	8.4
20 Supplies And Materials	10	9	10	10	0	0.0
31 Telephone, Telegraph, Telegram, Etc	9	15	9	14	5	55.0
32 Rentals - Land And Structures	144	155	164	163	0	-0.1
34 Security Services	0	3	3	3	0	10.0
40 Other Services And Charges	42	40	48	63	15	31.4
41 Contractual Services - Other	46	14	28	33	5	17.9
50 Subsidies And Transfers	3	0	0	0	0	0.0
70 Equipment & Equipment Rental	18	36	37	17	-20	-54.6
Subtotal Nonpersonal Services (NPS)	271	272	298	304	5	1.8
Total Proposed Operating Budget	1,283	1,429	1,541	1,651	110	7.1

Figure AC0-1

Office of the District of Columbia Auditor



Gross Funds

The proposed budget is \$1,650,540, representing a change of 7.1 percent from the FY 2004 approved budget of \$1,540,890. There are 17 total FTEs for the agency, no change from FY 2004.

General Fund

Local Funds. The proposed budget is \$1,650,540, representing a change of 7.1 percent from the FY 2004 budget of \$1,540,890. There are 17 total FTEs for the agency, no change from FY 2004.

Changes from the FY 2004 approved budget are:

- An increase of \$104,357 in personal services to fully fund the Deputy Auditor position and the 2.5 percent nonunion pay raise.
- A redirection of \$20,000 within nonpersonal services from equipment to other services (\$15,000) and contractual services (\$5,000) primarily to support training costs for auditors, expenses for professional services, and a contract editor for audit reports.
- An increase of \$5,293 in fixed costs based on estimates from the Office of Property

Management and the Office of the Chief Technology Officer.

Program Description

The Office of the District of Columbia Auditor carries out its mission through the following three programs:

- **Performance, Compliance, and Financial Audits Program.** Through this program, the Office of the Auditor conducts audits of the accounts, operations and programs of the District government on a rotating basis, and certifies revenue estimates in support of municipal bond issuances.
- **Advisory Neighborhood Commissions Audit and Financial Oversight Program.** Through this program, the Office of the Auditor provides oversight and conducts audits of the financial activities of the District government's 37 ANCs. ODCA also carries out financial management and administrative tasks related to the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975, as amended.
- **Special Research, Audit and Investigative Projects Program.** Through this program,

the ODCA performs budget analyses, financial analyses, revenue certification analyses, revenue estimate analysis, and research of specific programs, funds, organizational entities and issues upon request, or at the Auditor's discretion. The work performed through these programs result in reports of relevant findings and recommendations that are submitted to the Council, Mayor, and Congress.

Measure 1.4: Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from ODCA

	Fiscal Year				
	2002	2003	2004	2005	2006
Target	37	37	37	37	37
Actual	36	37	-	-	-

Agency Goals and Performance Measures

Goal 1: Promote economy, accountability, and efficiency within the District government. Citywide Strategic Priority Area(s): Building Partnerships and Democracy

Manager(s): Earl C. Cabbell, Deputy DC

Auditor

Supervisor(s): Deborah K. Nichols, DC Auditor

Measure 1.1: Amount of potential savings or increased revenue identified by ODCA (millions of dollars)

	Fiscal Year				
	2002	2003	2004	2005	2006
Target	10	10	10	10	10
Actual	128	243	-	-	-

Note: The Office of the District of Columbia Auditor notes that this performance measure captures: "Amount of potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, fiduciary mismanagement and increased revenues for the District that can be realized by improving the operation and management of District government agencies and through potential alternative or enhanced revenue generating opportunities."

Measure 1.2: Number of mandatory statutory audits conducted

	Fiscal Year				
	2002	2003	2004	2005	2006
Target	9	9	9	9	9
Actual	15	11	-	-	-

Measure 1.3: Number of performance, financial, and compliance audits completed

	Fiscal Year				
	2002	2003	2004	2005	2006
Target	15	15	15	15	15
Actual	12	9	-	-	-

